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IN THE
SUPREME COURT OF THE UNITED STATES
OCT. TERM, 1965

No. 40

THE PEOPLE OF THE STATE OF
CALIFORNIA,

Petitioner,

v.

LYMAN E. BUZARD,

Respondent.

On Petition for Writ of Certiorari to the Supreme Court
of the State of California

✓
THOMAS C. LYNCH
Attorney General of the
State of California

DORIS H. MAIER
Assistant Attorney General
of the State of California

EDSEL W. HAWS
Deputy Attorney General
of the State of California
Room 500, Wells Fargo Bank
Bldg., Fifth Street and
Capitol Mall, Sacramento,
California 95814
Attorneys for Petitioner

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BRIEF FOR THE PETITIONER

OPINION BELOW

The opinion of the Supreme Court of the State of California (R 45-49) is reported in *People v. Buzard*, 61 Cal.2d 833, 395 P.2d 593.

JURISDICTIONAL STATEMENT

The judgment of the Supreme Court of the State of California was entered on October 8, 1964. A timely petition for rehearing was denied by that court on November 4, 1964. Petitioner, the State of California, filed a petition for certiorari on January 2, 1965. This Court granted certiorari on March 8, 1965. Jurisdiction of this Court is conferred by 28 U.S.C. section 1257(3). (See also, Rule 22(1) of this Court.)

STATUTORY PROVISIONS INVOLVED
Soldiers' and Sailors' Civil Relief Act of 1940
(In Effect 1960)

Section 574:

(1) For the purposes of taxation in respect of any person, or of his personal property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the personal property, income, or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District, and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession, or political subdivision, or district: *Provided*, That nothing contained in this section shall prevent taxation by any State, Terri-

tory, possession, or political subdivision of any of the foregoing, or the District of Columbia in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to October 6, 1942.

(2) When used in this section (a) the term "personal property" shall include tangible and intangible property (including motor vehicles), and (b) the term "taxation" shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: *Provided*, That the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid.

Revised Code of Washington
(In Effect 1960)

Vehicle Licenses

Section 46.16.010:

It shall be unlawful for a person to operate any vehicle over and along a public highway of this state without first having obtained and having in full force and effect a current and proper vehicle license and display vehicle license number plates therefor as by this chapter provided: *Provided*, That these provisions shall not apply to farm tractors and farm implements temporarily operating or drawn upon the public highways, and trailers used exclusively to transport farm implements from one farm to another during the day-

light hours or at night when such equipment has lights that comply with the law: *Provided further*, That these provisions shall not apply to equipment defined as follows:

“Special highway construction equipment” is any vehicle which is designed and used primarily for grading of highways, paving of highways, earth moving, and other construction work on highways and which is not designed or used primarily for the transportation of persons or property on a public highway and which is only incidentally operated or moved over the highway. It includes, but is not limited to, road construction and maintenance machinery so designed and used such as portable air compressors, air drills, asphalt spreaders, bituminous mixers, bucket loaders, track laying tractors, ditchers, leveling graders, finishing machines, motor graders, paving mixers, road rollers, scarifiers, earth moving scrapers and carryalls, lighting plants, welders, pumps, power shovels and draglines, self-propelled and tractor-drawn earth moving equipment and machinery, including dump trucks and tractor-dump trailer combinations which either (1) are in excess of the legal width or (2) which, because of their length, height or unladen weight, may not be moved on a public highway without the permit specified in RCW 46.44.090 and which are not operated laden except within the boundaries of the project limits as defined by the contract, and other similar types of construction equipment, or (3) which are driven or moved upon a public highway only for the purpose of crossing such highway from one property to another, provided such movement does not ex-

ceed five hundred feet and the vehicle is equipped with wheels or pads which will not damage the roadway surface:

Exclusions:

“Special highway construction equipment” does not include any of the following:

(a) Dump trucks originally designed to comply with the legal size and weight provisions of this code notwithstanding any subsequent modification which would require a permit, as specified in RCW 46.44.090, to operate such vehicles on a public highway including trailers, truck-mounted transit mixers, cranes and shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached.

California Vehicle Code
(In Effect 1960)

Section 6701:

Any nonresident owner of a foreign vehicle who is a member of the armed forces of the United States on active duty within this State shall be entitled to the exemption granted under Section 6700 under the conditions therein set forth. Any member of the Armed Forces, whether a resident or nonresident, shall also be entitled to exemption from registration in respect to a vehicle owned by him upon which there is displayed a valid license plate or plates issued for such vehicle in a state where such owner was regularly assigned and stationed for duty by competent military orders at the time such license plate or plates were issued. Such competent military orders shall

not include military orders for leave, for temporary duty, nor for any other assignment of any nature requiring his presence outside the state where such owner was regularly assigned and stationed for duty.

California Vehicle Code
(In Effect 1960)

Section 4000:

No person shall drive, move, or leave standing any motor vehicle, trailer, semi-trailer, pole or pipe dolly, or auxiliary dolly upon a highway unless it is registered and the appropriate fees have been paid under this code.

QUESTION PRESENTED

The question presented involves an interpretation of the Soldiers' and Sailors' Civil Relief Act of 1940 (U.S.C.A. Title 50 (Appendix) Section 574).

The question is whether a nonresident serviceman having a permanent duty station in the State of California is authorized to operate his motor vehicle in California without the payment of fees thereon where no motor vehicle fees have been paid to the state of his residence (Washington) although such state requires the payment of fees for the privilege of operating a vehicle on the highways of that state.

The resolution of this question turns on the interpretation to be given the portion of Section 574 of the Relief Act quoted above which states that:

"... (b) the term 'taxation' shall include but not be limited to licenses, fees, or excises imposed in

respect to motor vehicles or the use thereof: *Provided*, That the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid."

STATEMENT

A. Statement of the Case

An amended complaint was filed May 31, 1960, in the Justice Court of the Atwater Judicial District, County of Merced, State of California, charging respondent with a violation of Section 4000 of the Vehicle Code of the State of California, in that respondent on or about February 26, 1960, did wilfully and unlawfully drive a motor vehicle upon a highway without said vehicle being registered in the State of California and without having paid the appropriate California fees (R 8).

Respondent demurred to the complaint (R 2). The demurrer was overruled and a petition for writ of prohibition was filed in the Superior Court of California, County of Merced, to restrain the justice court from proceeding to hear the charges. The superior court denied the writ on August 2, 1960. On appeal to the District Court of Appeal in and for the Fifth Appellate District, the judgment of the superior court was affirmed on January 8, 1962, this decision being reported as *Buzard v. Justice Court*, 198 Cal.App.2d 814, 18 Cal. Rptr. 348.

Trial was then had by the justice court without a jury. Judgment was entered finding respondent guilty

as charged. A fine of \$50 was imposed, the judgment being suspended and the respondent placed on probation for six months (R 5). Respondent filed his notice of appeal to the Superior Court, County of Merced, from the judgment of conviction on January 22, 1963 (R 5).

Pursuant to California Rules of Court, Section 62, et seq., the District Court of Appeal of the State of California in and for the Fifth Appellate District issued its order on January 7, 1964, transferring the appeal to its jurisdiction (R 37). The District Court of Appeal rendered its decision on April 21, 1964, affirming the judgment of conviction (R 38).

The California Supreme Court on June 16, 1964, acting upon the timely petition of respondent Buzard granted a hearing in the case. The Supreme Court rendered its decision on October 8, 1964, reversing the judgment of conviction (R 45). It is this decision that the petitioner, the State of California, seeks to have reviewed in this proceeding. The decision of the California Supreme Court was based solely on its interpretation of the Soldiers' and Sailors' Civil Relief Act of 1940 (50 U.S.C.A. App. § 574) and not upon any state ground.

B. Statement of the Facts¹

The material facts are not in dispute. It was stipulated by counsel for respondent and the District Attorney at the time of trial in the Justice Court that the

¹ The within statement is substantially identical to that recited by the California Supreme Court in its decision.

facts set forth in the amended complaint were true (R 11). In addition, respondent Buzard testified (R 12). The stipulation and the testimony of respondent Buzard show the following:

Respondent Buzard is a captain in the United States Air Force and his permanent duty station is Castle Air Force Base situated in the County of Merced, State of California (R 8). Respondent is a resident of the State of Washington (R 12).

Respondent left the service in March 1956, having been on active duty since June 1951 (R 13, 14, 15). He was recalled to active duty in June 1957, and assigned to Castle Air Force Base, such station being his permanent duty station (R 8, 15). On September 3, 1959, he was detailed to a squadron officers' school in Maxwell, Alabama, on temporary duty for approximately four months, returning to his permanent duty station at Castle Air Force Base in January 1960, where he has since been stationed (R 8, 15).

While in the State of Alabama on temporary duty, respondent purchased a 1959 model Oldsmobile, a demonstrator (R 16, 17). The car was registered in Alabama and all necessary fees paid by the vendor at the time of sale (R 16). Alabama license plates were issued and were valid in that state until September 30, 1960 (R 16).

Respondent drove the Oldsmobile to California after his temporary duty in Alabama ended. During the times here in question, the vehicle had never been operated in the State of Washington and was never

registered and fees paid thereon in that state (R 8, 17).

The testimony of respondent Buzard shows that he was stopped by the California Highway Patrol on or about February 26, 1960, the purpose being to check out-of-state auto licenses (R 17, 18); that following consultation with the Castle Air Force Base Provost Marshal, respondent appeared at an office of the Department of Motor Vehicles and for the purpose of discussing registration of his vehicle and the payment of fees (R 19, 20); that he was informed by an employee of the Department of Motor Vehicles that it was necessary for him to register the vehicle and to pay the appropriate license fees which were in excess of \$100 (R 21); that the requested fees were not paid; that thereafter a citation and complaint issued charging a violation of section 4000 of the Vehicle Code; and that during the summer of 1960, respondent went to the State of Washington and registered his vehicle in that state (R 26).

SUMMARY OF ARGUMENT

The California Supreme Court has held that under the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, the State of California is prohibited from taxing respondent's vehicle, and hence a conviction for violation of the penal provisions of the Registration Statute was invalid.

This decision is based upon the erroneous premise that since respondent had not driven his vehicle in

the resident State of Washington at the time here in question, no fees were *required* by that state within the meaning of the Relief Act and consequently California could not tax the vehicle and impose a penal provision for nonpayment of the tax.

It is respondent's position that the Relief Act treats motor vehicles differently than personal property generally and that to be exempt from the tax on a vehicle by a state where the serviceman is permanently stationed the motor vehicle tax charged by the resident state must have been paid.

The term "required" as used in the Relief Act means those fees established, or charged by the resident state. The term does not relate to the time such fees become due or payable; i.e., the date the vehicle is used upon the highway. The wording of the Washington statute is prompted by the fact that a privilege tax as distinguished from a property tax is involved.

The interpretation of the Relief Act by the California Supreme Court impairs those purposes of registration designed to promote motor vehicle identification in aid of proper law enforcement. If respondent's arguments were adopted, it would mean that a serviceman permanently stationed in this State could purchase a new car each year without registering the vehicle and paying fees thereon as long as he did not drive the vehicle in his home state. It is submitted that Congress did not intend this result but on the contrary section 574 of the Act clearly shows that Congress intended the vehicle of the serviceman to be

either registered in the serviceman's home state or if not, the vehicle would be subject to registration with the payment of appropriate fees in a state where the serviceman is permanently stationed and the penal sanction for violation thereof could properly be imposed.

ARGUMENT

I. The Soldiers' and Sailors' Civil Relief Act of 1940 Does Not Prohibit California From Taxing Respondent's Vehicle

A. Applicable California Law

The provisions governing exemptions of non-residents from payment of vehicle fees in this State are contained in Article I (commencing at section 6700), Chapter 4, Division 3, Vehicle Code. Section 6700 of the Vehicle Code (all section references are to the Vehicle Code unless otherwise indicated) provides that a non-resident, subject to exceptions not applicable here, may operate his vehicle in this State without payment of fees if the vehicle is duly registered and fees have been paid in the state of his residence.

The general exemption provision for nonresidents under section 6700 is applicable to members of the armed forces pursuant to section 6701, which provided at the times here in question:

“Any nonresident owner of a foreign vehicle who is a member of the armed forces of the United States on active duty within this State shall be entitled to the exemption granted under Section 6700 under the conditions therein set forth. Any member of the Armed Forces, whether a resident or non-

resident, shall also be entitled to exemption from registration in respect to a vehicle owned by him upon which there is displayed a valid license plate or plates issued for such vehicle in a state where such owner was regularly assigned and stationed for duty by competent military orders at the time such license plate or plates were issued. *Such competent military orders shall not include military orders for leave, for temporary duty, nor for any other assignment of any nature requiring his presence outside the state where such owner was regularly assigned and stationed for duty.*" (Emphasis added.)

The last sentence of this section was added by Stats. 1959, Chapter 1921.

In summary, a nonresident member of the armed forces is exempt from the vehicle fees in this State pursuant to sections 6700 and 6701 under the following situations:

1. If the vehicle is registered in the domiciliary state;
2. If the vehicle is registered in a foreign state where the member was regularly assigned a permanent duty station.

Under the facts here, respondent Buzard is not within these exceptions. The vehicle was not registered in the State of Washington, the state of his domicile, and it was not registered in a foreign state where he was regularly assigned a permanent duty station. Thus, California license fees were due and payable when the vehicle was operated in the State of Cali-

fornia pursuant to section 4000. Violation of this section is a misdemeanor (§ 40000).

B. Exemptions Under the Relief Act

The Relief Act generally exempts a serviceman's personal property from taxation by all taxing authorities except the state of his residence. Section 574 of the Act provides that the personal property of a serviceman shall not be deemed to have a situs in any state of which he is not a resident. Section 574 of the Act provides that for the purpose of taxation of personal property a member of the armed forces shall not be deemed to have lost a residence or domicile in any state solely by being absent therefrom in compliance with military orders or to have acquired a residence or domicile in any other state while and solely by reason of being so absent. This section also provides that for purposes of taxation of personal property of any such person by any state of which he is not a resident, personal property shall not be deemed to be located or present in or to have a situs for taxation in such a state.

The Relief Act treats motor vehicles in a different fashion in that to be exempt from the tax on a vehicle by a state where the serviceman is stationed, the required motor vehicle tax of the resident state must have been paid. The exact wording of the Act setting forth such requirement is as follows:

“(2) When used in this section (a) the term ‘personal property’ shall include tangible and intangible property (including motor vehicles), and

(b) the term 'taxation' shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: *Provided, That the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid.*" (Emphasis added.)

No such requirement exists as to other items of personal property.

The case of *Woodroffe v. Village of Park Forest* (D.C. Ill.), 107 F.Supp. 906, clearly demonstrates that a member of the armed forces must pay the registration fees in the state of his domicile in order to be exempt from the tax on the vehicle in a foreign state where he is stationed for military duty. In that case, a municipality of the State of Illinois attempted to tax the vehicle of a member of the armed forces stationed in Illinois, such member being a domiciliary of the State of Pennsylvania. The member had paid all required license fees to the State of Pennsylvania. The court in construing section 574 of the Soldiers' and Sailors' Civil Relief Act of 1940 stated at page 910 as follows:

"It is the view of the Court that the provisions of the aforementioned statute exempt the petitioner from the payment of the vehicle tax to the Village of Park Forest. The language of this section is clear. A person is not to be considered as having lost residence when the sole reason for his absence is compliance with military or naval orders, nor is he to be considered as having ac-

quired a new residence when he is absent solely in compliance with these orders. *Moreover, personality of such military person, which by this section includes a motor vehicle, shall not be considered to have a situs for tax purposes in any political subdivision, of which such person is not a resident provided that he pays the required license fees to that political subdivision of which he is a legal resident.* In the case before the bar, it is not disputed that the sole reason for the petitioner's departure from his residence in Delaware County, Pennsylvania, on August 29, 1947, was his compliance with military orders to report to active service. Nor is it disputed that the sole reason for his presence at Fifth Army Headquarters, Chicago, Illinois, is the compliance with those orders. The petitioner has never lost his residence in Delaware County, Pennsylvania, nor has he acquired a residence in the Chicago area. *Since, therefore, he is not a resident of Park Forest, Illinois, and since it is undisputed that he has paid all required license fees to the State of Pennsylvania, the petitioner falls within the purview of Section 17 (50 U.S.C.A. (Appendix) 574) of the Act, and is not required to pay the vehicle tax to the respondent.*" (Emphasis added.) (*Christian v. Strange*, Ariz., 392 P.2d 575.)

The principle that payment of the tax to the resident state is a prerequisite to the exemption contained in section 574 was established in the case of *Whiting v. City of Portsmouth, Va.*, 118 S.E.2d 505. In that case a serviceman was convicted and sentenced to pay a fine for violating a tax ordinance of the City of

Portsmouth which required every person having a place of residence in the city to pay an annual tax of \$10 on each motor vehicle operated or kept or used in the city. The defendant enlisted in the United States Navy from the State of Colorado and claimed that state as his domiciliary state. In 1958, the serviceman purchased an automobile and secured Virginia license tags for it. He operated the vehicle in Portsmouth without securing the license required by the city ordinance. In affirming the judgment of conviction, the court stated at pages 506-507:

“In paragraph (2) of said § 574 it is provided that the term ‘personal property’ shall include tangible and intangible personal property, including motor vehicles, and the term ‘taxation’ shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: ‘*Provided*, That the license, fee, or excise required by the State . . . of which the person is a resident or in which he is domiciled has been paid.’ ” (Emphasis theirs.)

* * * * *

“The tax levied by the City of Portsmouth on the appellant’s automobile is not a property tax, but a license tax, assessed against the owner of the automobile for the privilege of using it on the streets of the city. 5-A Am.Jur., Automobiles and Highway Traffic, §81, p. 283; 60 C.J.S. Motor Vehicles, §59, p. 238. Such license tax falls within the provision of paragraph (2) of said §574, under which the appellant would be exempt from pay-

ment of the Portsmouth license tax only if he had paid a license tax thereon in Colorado, where he claimed his residence to be. Since it is admitted that he had not paid such license tax in that State, or elsewhere than in Virginia, he is therefore not exempt from the payment of the license tax assessed by the city of Portsmouth. Such has been the view of the Attorney General of Virginia in several instances. See Opinions of the Attorney General, 1948-1949, page 166; 1954-1955, page 155; 1958-1959, page 190."

The California Supreme Court construed the word "required" as used in the Relief Act in the light of the Washington State statute providing that, "It shall be unlawful for a person to operate any vehicle over and along a public highway of this state without first having obtained and having in full force and effect a current and proper vehicle license and display number plate . . ." (Rev. Code of Wash., § 46.16.010). It was then held that since respondent had not driven his vehicle in the State of Washington, no fees were *required* there within the meaning of the proviso in the Relief Act and consequently California could not tax the vehicle.

It is petitioner's position that the word "required" as used in the Relief Act means the fees "established" or "charged" by the resident state. The language of the proviso in section 574 properly construed means that in order to be exempt from the tax in a state where he is permanently stationed the serviceman must have *actually paid* the motor vehicle fees charged by his resident state.

The State of Washington, as in the case of all states, has enacted laws providing for motor vehicle fees. The mere fact that the State of Washington does not apply penal sanctions for nonpayment until a person drives the vehicle in the state without payment of fees should not mean that for purposes of exemption under the Relief Act that fees are not "required" by the resident state. Most, if not all, states have similar penal sanctions² and Congress could not have intended that a serviceman must first drive his vehicle in the resident state in order to satisfy the exemption as to motor vehicles.

The wording of the Washington statute that fees are payable when the vehicle is operated on the highway is prompted by the type of tax involved. Motor vehicle fees have generally been considered in the nature of a charge for the privilege of using the highways and thus a privilege tax and not a property tax (*Ingels v. Riley*, 5 Cal.2d 154, 53 P.2d 939; 60 C.J.S., Motor Vehicles, § 59, p. 238; *Storaasli v. Minnesota*, 283 U.S. 57, 51 S.Ct. 354, 75 L.Ed. 839). Thus, due to the nature of the tax involved, a privilege tax, statutes on the subject provide that such tax is not due and payable until the vehicle is operated upon the highway. Such language, of course, does not mean that the tax does not exist and is not required by the taxing state. Section 46.16.010 of the Revised Code of Washington does not *establish* a motor vehicle tax for that state. The tax is provided for in other provisions. This section

² A summary of excerpts of state statutes is contained in Appendix A hereto.

merely provides for penal sanctions for driving in that state without a proper license and display plates. Other sections of the Washington statute "require" the tax (Rev. Code of Wash., § 46.16.060, et seq.).

The Attorney General of the State of Virginia has in effect construed the term "required" as meaning "imposed." On the question of motor vehicle tax exemption for servicemen, the following is stated in Virginia Attorney General Reports (July 1, 1958-June 30, 1959, p. 191):

"In light of the above quoted language, I am of the opinion that military personnel residing in Caroline County solely as a result of compliance with military orders stationing them at Camp A. P. Hill would be able to claim the exemption conferred by this statute, if all license fees imposed in the States of their permanent homes have been paid. This view is consistent with that heretofore taken by this office and that enunciated by the Federal courts. See, Report of the Attorney General (1954-1955), page 155; *Woodroffe v. Village of Park Forest*, (D.C. Ill.), 107 F.Supp. 906. Thus, an individual having the status under consideration would not be required to pay the motor vehicle license tax imposed by Caroline County (1) if a similar tax is imposed by the political subdivision of his permanent home State and that tax has been paid or (2) if no local tax is imposed by the political subdivision of his permanent home State. However, if a local motor vehicle license tax is imposed by the political subdivision of the permanent home State of such an individual, and that local tax has *not* been paid, he would, in my opin-

ion, be subject to the motor vehicle license tax ordinance of Caroline County. Moreover, military personnel in Virginia, who do not reside on a military post, may operate their motor vehicles in Virginia indefinitely, without paying the license tax imposed by the Commonwealth, if such personnel have paid the license fees imposed by their permanent home States.”

The California Supreme Court reaches a result contrary to that reached in the *Whiting* case. The *Whiting* case is substantially similar to this case involving as it does a serviceman stationed in Virginia and being a resident of the State of Colorado. The State of Colorado has provisions requiring motor vehicle fees and imposes criminal sanctions upon persons driving on the highway without the payment of such fees in language substantially similar to that used in the Washington statute and as used in California Vehicle Code section 4000. (See Colorado Revised Statutes, 1953, Chap. 13, Art. 5, Sec. 22 and Chap. 13, Art. 5, Sec. 1.)

The *Whiting* case was decided in 1961. Congress amended section 574 in 1962.³ The amendment did not change in any way the decision in *Whiting*. Thus, section 574 should be interpreted by assuming that

³ The section was amended in 1962 by Public Law 87-771, such amendment being designed to prevent the taxation by the state of the personal property of a serviceman which remains with his family in a state (which could not have taxed such property under the section so long as he was stationed in such state) after transfer of the serviceman overseas or to a post in a different state to which he did not or could not take his family (1962 U.S. Code Cong., Adm. News, p. 2841).

Congress was aware of the judicial decision, and failure to make changes in a particular respect when the subject was before the Congress is indicative of an intention to leave the law unchanged in that respect (*Allen v. Grand Central Aircraft Co.*, 347 U.S. 535, 98 L.Ed. 933, 74 S.Ct. 745; *Jeanese Inc. v. United States*, 227 F.Supp. 304; *Kusior v. Silver*, 54 Cal.2d 603, 354 P.2d 657).

The respondent and the California Supreme Court rely upon the case of *Dameron v. Brodhead*, 345 U.S. 322, 97 L.Ed. 1041, 73 S.Ct. 721. That case is not in point. In *Dameron*, the court was concerned with taxes assessed by the City of Denver on household goods kept in an apartment in that city by an Air Force officer who was a resident of Louisiana. The court dealt only with the provisions of subdivision I of section 574 of the Relief Act, stressing the language providing that "personal property shall not be deemed to be located or present in or to have a situs for taxation in" the state where the person sought to be taxed was present solely because of military or naval orders. The case did not deal with the proviso in subdivision 2 pertaining to taxation of motor vehicles.

The decision of the California Supreme Court does not accomplish the result sought by Congress; namely, to exempt from state statutes regarding payment of fees for use of the highways only those servicemen who had *actually paid* the fees to their resident state.

The decision frustrates those purposes of registration designed to promote motor vehicle identification

in aid of proper law enforcement. The decision authorizes nonresident servicemen to operate their vehicles in this State without the registration of the vehicle or the obtaining of license plates since California has no statutory provisions for the registration of such vehicles and the issuing of license plates without the payment of fees.

It was noted in *Stoddart v. Peirce*, 53 Cal.2d 105, 346 P.2d 774, that the vehicle registration statutes were adopted "for the purpose of protecting innocent purchasers, and to afford identification of vehicles and of persons responsible in cases of accident and injury." That registration is important in criminal cases involving stolen cars was noted by the court in *People v. Galceran*, 178 Cal.App.2d 312, 316, 2 Cal. Rptr. 901.

Public safety dictates that all vehicles be properly registered. If respondent's argument were adopted, it would mean a serviceman from the State of Washington stationed in California for a number of years (respondent has been here over six years) could purchase a new car each year and never register a single vehicle in California so long as he did not drive in his home state. A car ineffectively licensed is not only tempting to the car thief, but it becomes a public hazard in the event of an accident. In the hit-and-run accident witnesses almost instinctively look for the license plate on the hit-run car.

There is no doubt that Congress had these considerations in mind in treating motor vehicles differently

than personal property generally and in providing that license fees would be paid either in the state of residence or in the state where the serviceman was stationed thus insuring effective registration and identification of motor vehicles.

CONCLUSION

Petitioner submits that the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940 do not prohibit the State of California from taxing respondent's vehicle and imposing criminal sanctions for nonpayment of such taxes. The decision of the California Supreme Court holding to the contrary should be reversed.

THOMAS C. LYNCH

Attorney General of the
State of California

DORIS H. MAIER

Assistant Attorney General of the
State of California

EDSEL W. HAWS

Deputy Attorney General of the
State of California

Attorneys for Petitioner

APPENDIX A

ALABAMA:

Code of Alabama, Title 51

§ 693: "The following license and registration fee shall be charged on automobiles and motor cars kept for private use: . . . before any private automobile or any motorcycle shall be used on any public highway the proper license tag therefor must be procured and securely attached"

§ 75: "Each and every motor vehicle operator who operates a motor vehicle upon any city street or other public highway of or in this state shall at all times keep attached and plainly visible on the rear end of such motor vehicle a license tag or license plate as prescribed and furnished by the department of revenue at the time the owner or operator purchases his license.

"Anyone violating the provisions of this section shall be guilty of a misdemeanor"

ALASKA:

Alaska Statutes 1962, Title 28

§ 10.030: "No person may drive or move, nor may any owner knowingly permit to be driven or moved, upon a highway a motor vehicle, trailer, or semi-trailer which has not been registered under this chapter."

§ 10.200: "(a) An annual license tax is levied for the privilege of driving or moving a vehicle subject to registration under this chapter upon any highway in the state. . . ."

§ 10.590: "A person who drives or moves, or an owner who knowingly permits to be driven or moved, upon a highway in the state, a vehicle required to be

registered which has not been registered or for which a certificate of title is not issued is guilty of a misdemeanor, . . .”

§ 10.040: “Every motor vehicle, trailer, or semi-trailer when driven or moved upon a highway is subject to the registration provisions of this chapter. . .”

ARIZONA:

Arizona Revised Statutes

§ 28-302: “A. Every owner of a motor vehicle, trailer, or semi-trailer, before it is operated upon any highway in this state, shall apply to the vehicle division for a certificate of title thereto and registration thereof. . . .”

§ 28-326: “. . .B. A person is guilty of a misdemeanor who:

1. Being the owner thereof, operates or knowingly permits to be operated upon a highway, a motor vehicle, trailer, or semi-trailer required by law to be registered which does not display thereon the number plates assigned thereto by the vehicle division for the current registration year. . . .”

ARKANSAS:

Arkansas Statutes, 1947, Title 75

§75-132: “Every motor vehicle, trailer, semi-trailer, and pole trailer when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this Act”

§75-131: “It shall be a misdemeanor for any person to drive or move or for an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered or for which a certificate of title has

not been issued or applied for or for which the appropriate fee has not been paid when and as required hereunder. . . .”

COLORADO:

Colorado Revised Statutes, 1963, Title 13

§13-3-22: “(1) (a) It shall be unlawful for any person to commit any of the following acts:

“(b) To operate, or for the owner thereof knowingly to permit the operation upon a highway of any motor vehicle, trailer, or semitrailer, . . which is not registered or which does not have attached thereto and displayed thereon the number plate or plates assigned thereto by the department for the current registration year, . . .

(2) Any person who shall be guilty of committing any of the acts as set forth in subsection (1) of this section, shall be deemed guilty of a misdemeanor. . . .”

CONNECTICUT:

Connecticut General Statutes

§14-12: “No motor vehicle shall be operated or towed upon any highway, except as otherwise expressly provided, without first being registered with the commissioner, . . . Except as herein provided, any person who operates or allows to be operated any motor vehicle upon any public highway before the same has been registered, or who registers any motor vehicle of which he is not the owner, shall be fined not more than fifty dollars. . . .”

DELAWARE:

Delaware Code, Title 21

21 Del.C. § 2101: "No person shall drive or move, nor shall any person, being the owner of a vehicle, knowingly permit to be driven or moved upon any highway any vehicle, . . of a type required to be registered hereunder which is not registered. . . ."

21 Del.C. § 2115: "No person shall—(1) Operate, or being the owner of any motor vehicle, trailer, or semi-trailer, knowingly permit the operation upon a highway of any motor vehicle, trailer, or semi-trailer which is not registered or which does not have attached thereto and displayed thereon the number plate or plates assigned thereto by the Department, . . ."

21 Del.C. § 2116: "(a) Whoever violates any provision of this chapter shall . . . be fined . . . or imprisoned. . . ."

FLORIDA:

Florida Statutes, Chapter 320

F.S. § 320.34: "No motor vehicle, trailer, semitrailer or motorcycle sidecar shall be operated upon or driven over the highways of this state, or any road or street therein, unless the same be registered according to law and the registration fee paid."

F.S. § 320.57: "Any person convicted of violating any of the provisions of this chapter shall, unless otherwise provided herein, be fined . . . or be imprisoned. . . ."

GEORGIA:

Code of Georgia, Title 68

Ga. Code §68-201: "Every owner of a motor vehicle, trailer, tractor (except tractors used only for agricultural purposes) or motorcycle, shall, on or before the first day of April in each year, before he shall operate such motor vehicle, tractor, trailer or motorcycle, or within three days following the purchase of a new or unregistered motor vehicle, trailer, tractor (except tractors used only for agricultural purposes), or motorcycle, register such vehicle in the office of the State Revenue Commissioner, and obtain a license to operate the same for the ensuing year; . . ."

Ga. Code §68-9901: "Any person, firm, or corporation owning or operating any motor vehicle described in section 68-201 on any public highway or street after March 1st of each year, without complying with the provisions of that section, shall be guilty of a misdemeanor."

HAWAII:

Revised Laws of Hawaii, Title 21

§160-2: "Every owner of a motor vehicle which is to be operated upon the public highways shall, for each vehicle owned, . . . apply to the treasurer of the county where such vehicle is to be operated, for the registration thereof. . . ."

§160-19: "Any person who violates any of the provisions of this part shall be fined . . . or imprisoned. . . ."

IDAHO:

Idaho Code, Title 49

§49-107: "a. Every owner of a motor vehicle, trailer or semi-trailer who intends to operate the same upon any highway in this state shall before the same is so operated, apply to the assessor of the county in which he resides and obtain the registration thereof, . . ."

§49-125: "It shall be unlawful for any person to commit any of the following acts:

1. To operate or for the owner thereof to permit the operation upon a highway of any motor vehicle, trailer, or semi-trailer which is not registered and which does not have attached thereto and displayed thereon the number plate or plates assigned thereto for the current registration year, . . ."

§49-147: "a. It shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this chapter unless such violation is by this chapter or other law of this state declared to be a felony. . . ."

ILLINOIS:

Smith-Hurd Illinois Statutes, Chapter 95½

S.H.A. ch. 95½, § 3-401: "It is a misdemeanor for any person to drive or move or for an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered or for which the appropriate fee has not been paid when and as required hereunder, . . ."

INDIANA:

Indiana Statutes, Title 47

§47-2601: "Except as herein otherwise provided, before any motor vehicle, motorcycle, truck, trailer, semi-trailer, tractor, farm tractor used in transportation, bus, school-bus, house car, or special farm machinery, shall be operated or driven on any public highway, the owner thereof shall register the same with the department as herein provided."

IOWA:

Iowa Code, Title XIII, Chapter 321

§321.17: "It is a misdemeanor . . . for any person to drive or move or for an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered, or for which the appropriate fee has not been paid when and as required hereunder."

KANSAS:

Kansas Statutes, Chapter 8

§8-127: "Every owner of a motor vehicle, trailer, or semitrailer intended to be operated upon any highway in this state shall, before the same is so operated, apply for and obtain the registration thereof, . . ."

§8-142: "It shall be unlawful for any person to commit any of the following acts:

First: To operate, or for the owner thereof knowingly to permit the operation, upon a highway of any motor vehicle, trailer, or semi-trailer, which is not registered, or for which a certificate of title has not been issued or which does not have attached thereto

and displayed thereon the number plate or plates assigned thereto by the department for the current registration year, . . .”

§8-149: “It shall be unlawful and constitute a misdemeanor, punishable by a fine . . . or by imprisonment . . . for any person to violate any of the provisions of this act, unless a different penalty is by this act otherwise prescribed.”

KENTUCKY:

Kentucky Revised Statutes, Chapter 186

§186.020: “(1) Before the owner of a motor vehicle, other than a motor vehicle engaged in the transportation of passengers for hire operating under a certificate of convenience and necessity, may operate it or permit its operation upon a highway, the owner shall apply for registration in accordance with regulations issued by the department, . . .”

§186.990: “(1) Any person who violates any of the provisions of KRS 186.020 . . . shall be fined not less than ten nor more than one hundred dollars for each offense.”

LOUISIANA:

Louisiana Statutes Annotated, Revised Statutes

R.S. 47:501: “Every owner of a motor vehicle, trailer or semi-trailer or other vehicle intended to be operated upon the public highways in this state shall, before operating the same, apply to the commissioner for and obtain the registration thereof and pay the State registration or license tax imposed by this Chapter. . . .”

R.S. 32:51: "No person shall operate, or permit to be operated, any motor vehicle upon the highways of this state unless it is registered with the commissioner, the license tax is paid thereon, and it is operated in accordance with the provisions of this Chapter and other laws of this state."

R.S. 32:57: "Violations of the provisions of this Chapter . . . shall, unless otherwise specifically provided, be punished by a fine . . . or by imprisonment . . . or both. . . ."

MAINE:

Maine Revised Statutes, Title 29

29 M.R.S. § 102: ". . . any resident of this State and any owner . . shall register any vehicle to be operated or to remain on any way in this State, . . .

"No motor vehicle or trailer shall be operated, or remain upon any way, unless the same is registered and equipped in accordance with this Title, . . ."

29 M.R.S. § 2303: "Whoever violates or fails to comply with any provision of this Title, or any rules or regulations established thereunder, when no other penalty is specifically provided, shall be punished by a fine . . . or by imprisonment . . . or by both."

MARYLAND:

Annotated Code of the Public General Laws of Maryland, Article 66 $\frac{1}{2}$

An. Code, Art. 66 $\frac{1}{2}$, § 22: "Except as herein otherwise provided, no person shall drive nor shall an owner knowingly permit to be driven upon any highway, any vehicle of a type required to be registered hereunder which is not registered or for which a certificate of

title has not been issued or applied for or for which the appropriate fee has not been paid . . .

“Violation of this section shall be deemed a misdemeanor, . . .”

An. Code, Art. 66½, § 23: “Every motor vehicle, trailer, and semi-trailer when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this article . . .”

MASSACHUSETTS:

Annotated Laws of Massachusetts, Chapter 90

C. 90, § 9: “No person shall operate, push, draw or tow any motor vehicle or trailer, and the owner or custodian of such a vehicle shall not permit the same to be operated, pushed, drawn or towed upon or to remain upon any way . . . unless such a vehicle is registered in accordance with this chapter and carries its registration number displayed. . . .”

C. 90, § 20: “Any person convicted of a violation of any provision of this chapter the punishment for which is not otherwise provided, . . shall be punished by a fine. . . .”

MICHIGAN:

Mason's 1961 Supplement to the Compiled Laws of Michigan, 1948

Mason's 1961 Supplement § 257.216: “Every motor vehicle, trailer coach, trailer, semi-trailer and pole-trailer, when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this act. . . .”

Mason's 1961 Supplement § 257.215: “It is a misdemeanor for any person to drive or move or for

an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered and for which a certificate of title has not been issued or for which the appropriate fee has not been paid when and as required hereunder."

MINNESOTA:

Minnesota Statutes Annotated, Chapter 168

M.S.A. § 168.09: "Subdivision 1. No motor vehicle . . . shall be used or operated upon the public streets or highways of the state in any calendar year until it shall have been registered . . . and the motor vehicle tax and fees herein provided shall have been duly paid. . . ."

M.S.A. § 168.10: ". . . It shall be a misdemeanor for any person to violate any of the provisions of this chapter unless such violation is by this chapter or other laws of this state declared to be a felony or gross misdemeanor."

MISSISSIPPI:

Mississippi Code Annotated

Tit. 39, Div. 15, §10007-04: "Any person required by law to pay a road and bridge privilege license tax on any motor vehicle shall also be liable for the ad valorem taxes due on such motor vehicle . . . and the payment of the said ad valorem taxes due shall be a prerequisite to the issuance of the said road and bridge privilege license. . . ."

Tit. 39, Div. 15, §1007-22: ". . . On and after the effective date of this act any person operating a motor vehicle upon the public highways of this state who has

not complied with the provisions of this act shall . . . be guilty of a misdemeanor. . . .”

Tit. 37, Ch. 4, § 9352-03:

“ . . . There is hereby levied the following annual highway privilege tax on operators of private carriers of passengers as reasonable compensation for the use of the highways of this state: . . . ”

Tit. 37, Ch. 4, § 9352-20: “The privilege license tax levied by the provisions of this act shall be paid annually, . . . and any person owning a motor vehicle subject to taxation under the provisions of this act . . . who fails or refuses to pay such tax and obtain the privilege license required . . . shall be guilty of violating the provisions of this act, and shall be liable for the amount of such tax plus a penalty. . . .”

MISSOURI:

Vernon's Annotated Missouri Statutes, Chapter 301, Title 19

V.A.M.S. § 301.020: “Every owner of a motor vehicle or trailer, which shall be operated or driven upon the highways of this state, . . . shall file . . . an application for registration. . . .”

V.A.M.S. § 301.130: “. . . 5. Before being operated on any highway of this state every motor vehicle or trailer shall have displayed the license plates or temporary permit issued by the director. . . .”

V.A.M.S. § 301.190: “1. No certificate of registration of any motor vehicle or trailer . . . shall be issued . . . unless the applicant therefor shall make application for and be granted a certificate of ownership of such motor vehicle or trailer, . . .

"4. It shall be unlawful for any person to operate in this state a motor vehicle or trailer registered under the provisions of the law unless a certificate of ownership shall have been issued as herein provided."

V.A.M.S. § 301.440: "Any person who violates any provision of sections 301.010 to 301.440 for which no specific punishment is provided, shall upon conviction thereof be punished by a fine . . . or by imprisonment . . . or by both such fine and imprisonment."

MONTANA:

Revised Codes of Montana, Title 53

§ 53-119: "Except as otherwise provided herein, no person shall operate a motor vehicle upon the public highways of this state without a license and unless such vehicle shall have been properly registered and shall have the proper number plates conspicuously displayed, . . ."

§ 53-114: "(1) Every owner of a motor vehicle operated or driven upon the public highways of this state shall . . . file, or cause to be filed, in the office of the county treasurer . . . an application for registration. . . ."

§ 53-102: "The violations of any of the provisions of sections . . . 53-114 . . . 53-119 . . . shall constitute a misdemeanor and shall be punishable by a fine. . . ."

NEBRASKA:

Revised Statutes of Nebraska

Chapter 60, § 60-302: "Every owner of a motor vehicle shall . . . make an application for registration. . . ."

Chapter 60, § 60-325: "No person shall operate or drive a motor vehicle on the public highways unless such vehicle shall at all times carry in or upon it . . . the registration certificate furnished for it. . . ."

Chapter 39, § 39-725: "Any person, firm, association, partnership, or corporation who shall violate any of the provisions of . . . sections 60-301 to 60-343 . . . shall be deemed guilty of a misdemeanor. . . ."

NEW HAMPSHIRE:

New Hampshire Revised Statutes, Title XXI

Chap. 260, § 260:12: "Except as otherwise provided, no person shall operate, or cause to be operated, on the ways of this state any motor vehicle, trailer, semi-trailer, or tractor unless the same has been registered in accordance with the provisions of this chapter."

Chap. 262, § 262:28: "Unless otherwise herein provided, any person convicted of a violation of any provision of this title . . . shall be fined. . . ."

NEW JERSEY:

New Jersey Statutes Annotated, Title 39

N.J.S.A. 39: 3-4: "Except as hereinafter provided, every resident of this State and every non-resident whose automobile or motorcycle shall be driven in this State shall before using such vehicles on the public highways, register the same, and no automobile or motorcycle shall be driven unless so registered"

"No person owning or having control over any unregistered motor vehicle shall permit the same to be parked or to stand on a public highway. . . ."

"Any person violating the provisions of this section shall be subject to a fine not exceeding \$100.00, . . ."

NEW MEXICO:

New Mexico Statutes, Chapter 64, Article 3

§64-3-1. "It is a misdemeanor for any person to violate any provision of this article."

§64-3-2: "Every motor vehicle, trailer, semitrailer and pole trailer when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this act. . . ."

NEW YORK:

Consolidated Laws of New York; Vehicle and Traffic Law, article 14

Vehicle and Traffic Law § 401: "1. Registration by owners. a. No motor vehicle shall be operated or driven upon the public highway of this state without first being registered in accordance with the provisions of this article, except as otherwise expressly provided in this chapter.

"b. Every owner of a motor vehicle which shall be operated or driven upon the public highways of this state shall, . . . cause to be presented . . . an application for registration

" . . . 18. The violation of subdivision one of this section shall constitute a misdemeanor. . . ."

NEVADA:

Nevada Revised Statutes, Title 43, Chapter 482

N.R.S. 482.205: "Except as otherwise provided in this chapter, every owner of a motor vehicle, trailer or semitrailer intended to be operated upon any highway in this state shall, before the same can be operated, apply to the department for and obtain the registration thereof."

N.R.S. 482.545: "It shall be unlawful for any person to commit any of the following acts:

"1. To operate, or for the owner thereof knowingly to permit the operation of, upon a highway any motor vehicle, trailer or semitrailer which is not registered or which does not have attached thereto and displayed thereon the number of plate or plates assigned thereto by the department for the current registration year, . . ."

N.R.S. 482.555: "... it shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this chapter"

NORTH CAROLINA:

General Statutes of North Carolina, Division IV, Chapter 20, Article 3

§ 20-50: "Every owner of a vehicle intended to be operated upon any highway of this state and required by this article to be registered shall, before the same is so operated, apply to the department for and obtain the registration thereof, the registration plates therefor, and a certificate of title therefor, and attach the registration plates to the vehicle. . . ."

§ 20-111: "It shall be unlawful for any person to commit any of the following acts:

"(a) To operate or for the owner thereof knowingly to permit the operation upon a highway of any motor vehicle, trailer, or semi-trailer which is not registered or for which a certificate of title has not been issued. . . ."

§ 20-176: "(a) It shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this article. . . ."

NORTH DAKOTA:

North Dakota Century Code, Title 39

§ 39-04-18: "1. Except as provided in this section, every motor vehicle . . . operated or intended to be operated upon any highway, road, or street in this state shall be registered annually with the motor vehicle registrar

"3. In addition to any other penalties provided by law, any person violating any of the provisions of this section shall be guilty of a misdemeanor. . . ."

§ 39-04-37: "It shall be unlawful for any person to commit any of the following acts:

"1. To operate, or for the owner thereof knowingly to permit anyone to operate, upon a highway any motor vehicle . . . which is not registered. . . ."

OHIO:

Ohio Revised Code, Title 45

§ 4503.10: "Every owner of a motor vehicle and every person mentioned as owner in the last certificate of title, bill of sale, or sworn statement of ownership of a motor vehicle which is operated or driven upon the public roads or highways shall . . . cause to be filed . . . in the office of the registrar of motor vehicles . . . a written application . . . for registration. . . ."

§ 4503.11: "No person who is the owner or chauffeur of a motor vehicle operated or driven upon the public roads or highways shall fail to file annually the application for registration or to pay the tax therefor."

§ 4503.99: "... (c) Whoever violates section 4503.11 . . . of the Revised Code shall be fined. . . ."

OKLAHOMA:

Oklahoma Statutes Annotated, Title 47

47 Okl. St. Ann. § 22.3: "Every owner or possessor of one or more vehicles . . . before operating the same in this State . . . shall . . . file with the Commission . . . an application for the registration of such vehicle or vehicle. . . ."

47 Okl. St. Ann. § 22.23: "It shall be unlawful for any person to commit any of the following acts: . . .

"(e) To operate a vehicle without proper license plates, or on which all taxes due the State of Oklahoma have not been paid. . . .

"(i) To operate a vehicle on the highways of this State . . . without proper identification or number plates. . . .

"Any one violating any of the provisions heretofore enumerated in this section shall be guilty of a misdemeanor. . . .

"Any violation of any portion of this Act where a specific penalty has not been imposed shall constitute a misdemeanor. . . ."

OREGON:

Oregon Revised Statutes, Title 39, Chapter 481

O.R.S. 481.105: "(1) Every owner of a motor vehicle, trailer or semitrailer, before he operates it upon the highways, shall . . . cause to be filed . . . an application for registration"

O.R.S. 481.990: "... any violation of the provisions of this chapter, including the failure to obtain the proper permit or license required by this chapter, is punishable, upon conviction, by a fine . . . or by imprisonment . . . or by both"

PENNSYLVANIA:

Pennsylvania Statutes, Title 75

75 P.S. § 401: "Except as is hereinafter provided, no motor vehicle, tractor, trailer or semi-trailer shall be operated upon any highway in this Commonwealth until such vehicle or tractor shall have been properly registered with the department. . . .

"Any person violating any of the provisions of this section, shall upon summary conviction before a magistrate, be sentenced to pay a fine. . . ."

RHODE ISLAND:

General Laws of Rhode Island, Title 31

§ 31-3-1: "It is a misdemeanor for any person to operate or for an owner knowingly to permit to be operated upon any highway any vehicle of a type required to be registered hereunder which is not registered and for which the appropriate fee has not been paid."

§ 31-3-2: "Every motor vehicle, trailer, semitrailer, and pole trailer when operated upon a highway shall be subject to the registration provisions . . . of this title. . . ."

SOUTH CAROLINA:

Code of Laws of South Carolina, Title 46

§ 46-11: "Every motor vehicle, trailer, semitrailer, pole trailer and special mobile equipment vehicle driven, operated or moved upon a highway in this State shall be registered and licensed in accordance with the provisions of this chapter. It shall be a mis-

demeanor for any person to drive, operate or move upon a highway or for the owner knowingly to permit to be driven, operated or moved upon a highway any such vehicle which is not registered and licensed and the required fee paid as provided for in this chapter.”

SOUTH DAKOTA:

South Dakota Code, Title 44

§ 44.0102: “Every owner of a motor vehicle, motorcycle, truck tractor, road tractor, trailer, or semi-trailer, or house car, house trailer, or trailer coach which shall be operated or driven upon the public highways of this state, shall . . . cause to be presented to the county treasurer of his county . . . application for the registration. . . .”

TENNESSEE:

Tennessee Code, Title 59

§ 59-301: “Every motor vehicle, when driven or moved upon a highway, and every mobile home or house trailer when occupied shall be subject to the registration and certificate of title provisions . . . of this title. . . .”

§ 59-302: “It is a misdemeanor for any person to drive or move or for any owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered . . . which is not registered or for which certificate of title has not been issued or for which the appropriate fee has not been paid when and as required. . . .”

TEXAS:

**Vernon's Annotated Revised Civil Statutes
of Texas, Title 116**

V. Ann. Civ. St. art. 6675a-2: "(a). Every owner of a motor vehicle, trailer or semitrailer used or to be used upon the public highways of this State shall apply each year to the State Highway Department through the County Tax Collector of the county in which he resides for the registration of each such vehicle. . . ."

Vernon's Annotated Penal Code of Texas, Title 13

V. Ann. P.C. art. 804: "Whoever operates upon any public highway a motor vehicle which has not been registered as required by law shall be fined not to exceed two hundred dollars."

UTAH:

Utah Code Annotated, Title 41

§ 41-1-18: "It shall be unlawful for any person to drive or move or for an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered or for which a certificate of title has not been paid when and as required hereunder. . . ."

§ 41-1-19: "Every motor vehicle, combination of vehicles, trailer, and semitrailer, when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this act. . . ."

§ 41-1-142: " . . . (k) It is a misdemeanor for any person to violate any of the provisions of this act unless such violation is by this act or other law of this state declared to be a felony."

VERMONT:

Vermont Statutes Annotated, Title 23

23 V.S.A. § 301: "Residents as defined in section 4 of this title, except as provided in section 301a of this title, shall annually register motor vehicles owned or leased for a period of more than thirty days and operated by them, unless currently registered in Vermont. A person shall not operate a motor vehicle nor draw a trailer or semi-trailer on any highway unless such vehicle is registered as provided in this chapter."

23 V.S.A. § 1707: "A person who violates a provision of this title . . . shall be fined . . . or imprisoned . . . or both."

VIRGINIA:

Code of Virginia, Title 46.1

§ 46.1-41: ". . . every person . . . owning a motor vehicle, trailer or semitrailer intended to be operated upon any highway in this State shall, before the same is so operated, apply to the Division for and obtain the registration thereof and a certificate of title therefor."

§ 46.1-64: "No person shall:

"(a) Operate or permit a motor vehicle, trailer or semitrailer, controlled by him to be operated upon a highway which is not registered or for which a certificate of title has not been issued. . . ."

§ 46.1-16: "(a) It shall be unlawful and constitute a misdemeanor for any person to violate any of the provisions of chapters 1 through 4 (§§ 46.1-1 to 46.1-347) of this title, unless such violation is by any of such provisions declared to be a felony. . . ."

WASHINGTON:

Revised Code of Washington Annotated, Title 46

§ 46.16.010: "It shall be unlawful for a person to operate any vehicle over and along a public highway of this state without first having obtained and having in full force and effect a current and proper vehicle license and display vehicle license number plates therefor as by this chapter provided. . . ."

§ 46.64.050: "It shall be a misdemeanor for any person to violate any of the provisions of this title unless violation is by this title or other law of this state declared to be a felony or a gross misdemeanor"

WEST VIRGINIA:

West Virginia Code of 1961, Chapter 17A

§ 1721 (119): "It is a misdemeanor for any person to drive or move or for an owner knowingly to permit to be driven or moved upon any highway any vehicle of a type required to be registered hereunder which is not registered or for which a certificate of title has not been issued or applied for or for which the appropriate fee has not been paid when and as required hereunder, . . ."

§ 1721 (120): "Every motor vehicle, trailer, semi-trailer, and pole trailer when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of this chapter. . . ."

WISCONSIN:

**Wisconsin Statutes Annotated, Title XLIV;
Vehicle Code, Chap. 341**

W.S.A. 341.04: “(1) It is unlawful for an owner to consent to being operated on any highway of this state any motor vehicle, mobile home, trailer or semi-trailer or any other vehicle for which a registration fee is specifically prescribed unless at the time of operation the vehicle in question either is registered in this state or is exempt from registration in this state

“(3) Any person violating subs. (1) . . . may be fined . . . or imprisoned . . . or both”

WYOMING:

Wyoming Statutes, Title 31

§ 31-16: “(a) Every owner of a motor vehicle, house trailer, trailer coach, trailer or semi-trailer, shall for each motor vehicle, house trailer, trailer coach, trailer or semi-trailer owned, . . . file or cause to be filed in the office of the county treasurer . . . an application for registration

“(f) If the owner of any motor vehicle, house trailer, trailer coach, trailer or semitrailer, coming under the provisions of this article shall fail to make application for registration, he shall be subject to the penalties provided for in section . . . [31-29].

“(g) No owner shall be required to pay the state registration fee or county registration fee provided for, upon any motor vehicle for any year during which said motor vehicle is not to be operated or driven upon the public highways of the State of Wyoming”

§ 31-29: “The violations of any of the provisions of this article . . . shall be deemed a misdemeanor. . . .”

§ 31-32: "The state board of equalization or the county treasurer . . . shall not . . . register or renew the registration of any motor vehicle, unless and until the owner thereof shall make application for and be granted an official certificate of title for such vehicle

"The owner of a motor vehicle registered in this state shall not . . . operate or permit the operation of any such vehicle upon any highway without first obtaining a certificate of title therefor from the state board of equalization or the county clerk . . . and any person violating any provision of this section shall be punished as provided in section 31-48, . . ."

§ 31-48: "Any person who shall be convicted of a violation of any of the provisions of this act shall be guilty of a misdemeanor. . . ."